CERTIFICATE 2010

To the Clerk of Crawford County, State of Kansas We, the undersigned, officers of Walnut Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2010; and (3) the
Amount(s) of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

2010 Adopted Budget County Page Amount of 2009 Clerk's Table of Contents: Expenditure No. Ad Valorem Tax Use Only Computation to Determine Limit for 2010 2 Alloc of MVT, RVT, 16/20M Vehicles & Slider 3 Schedule of Transfers 4 Statement of Indebt. & Lease/Purchase 5 Fund <u>K.S.A.</u> 79-1962 General 6,500 0.924 3,139 Bond & Interest 10-113 Road 68-518c Noxious Weed 2-1318 Cemetery 79-1962 5,000 3,334 0.981 Special Machinery Totals XXXXXX 11,500 6,473 905 Budget Summary 0 Neighborhood Revitalization Is a Resolution required? No Resolution Final Assessed Valuation: County Clerk's Use Only Walnut Township Hepler Walnut Total Assesed Valuation

November 1st Valuation Mustere Dennaly State Use Only Received Reviewed by Assisted by: Follow-up: Yes No Address: 2009 County Clerk Governing Body Special Road Election held ______ for ___Mills for ____years. First levy in . Salaries and Wages: Please report here the total amount of salaries and wages paid in 2008 by the township to all employees, full and part-time. This figure may be taken from the 2008 W-3 form that your township filed with the IRS.

revised 8/06/07

Walnut Township 2010

Computation to Determine Limit for 2010

	•	Amount of Levy
1.	Total Tax Levy Amount in 2009 + 5	
2.	Debt Service Levy in 2009 - S	50
3.	Tax Levy Excluding Debt Service	10,828
	2009 Valuation Information for Valuation Adjustments:	
4.	New Improvements for 2009: + 30,248	
5.	Increase in Personal Property for 2009: 5a. Personal Property 2009 + 144,480 5b. Personal Property 2008 - 150,416 5c. Increase in Personal Property (5a minus 5b) + 0 (Use Only if > 0)	
6.	Valuation of Property that has Changed in Use during 2009: +0	
7.	Total Valuation Adjustment (Sum of 4, 5c, 6) 30,248	
8.	Total Estimated Valuation July 1,2009 4,229,066	
9.	Total Valuation less Valuation Adjustment (8 minus 7) 4,198,818	
10.	Factor for Increase (7 divided by 9) 0.00720	
11.	Amount of Increase (10 times 3) + 5	
12.	Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	10,906
13.	Debt Service Levy in this 2010	0
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)	10,906

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Walnut Township FUND PAGE - GENERAL

2010

Adopted Budget	Prior	Year	Current Year	Proposed Budget
General	Actua	մ 2008	Estimate 2009	Year 2010
Unencumbered Cash Balance January 1		572	1,426	2,099
Receipts:				
Ad Valorem Tax		2,605	6,246	xxxxxxxxxxxxxx
Delinquent Tax		145	9 9	122
Motor Vehicle Tax		736	666	1,117
Recreational Vehicle Tax		10	8	9
16/20 M Vehicle Tax		108	132	192
LAVTR				0
Slider		18	22	0
Gross Earnings (Intangibles) Tax			• • •	0
Other Income		1,050		
Interest on Idle Funds			71.	
Miscellaneous				
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts		4,671	7,173	1,440
Resources Available:		5,243	8,599	
Expenditures:		3,2,43	0,377	3,557
Expenditures.			· · · · · · · · · · · · · · · · · · ·	
Officers Pay		150	150	150
Operating Expenses		3,667	6,350	
Operating Expenses		3,007	0,330	0,550
				
			·	
		-		
Transfer to Spec. Mach.(No Levy)				
Does the General Fund have a tax levy		-		
Transfer to Spec. Mach.(Gen has Levy)				
The transfer can not exceed 25% of Resouces Available				
Neighborhood Revitalization Rebate	_			
Does miscellaneous exceed 10% of Total Expenditures		+		
Total Expenditures		3,817	6,500	6,500
Unencumbered Cash Balance Dec 31	·	1,426		xxxxxxxxxxxxxx
	6,500	1,420		
2008/2009 Budget Authority Amount: 6,500			Non-Appr Bal	C 500
Violation of Budget Law for 2008/2009: No	<u>No</u>		Tot Exp/Non-Appr Bal	
Possible Cash Violation for 2008: No		-	Tax Required	
			el Comp Rate: 6.000%	178
		Amount of	2009 Ad Valorem Tax	3,139

Page No.

Walnut Township FUND PAGE

2010

Adopted Budget	Prior	r Year	Current Year	Proposed Budget
Noxious Weed	Actua	al 2008	Estimate 2009	Year 2010
Unencumbered Cash Balance January 1			0	0
Receipts:				
Ad Valorem Tax			0	XXXXXXXXXXXXXXXXX
Delinquent Tax				
Motor Vehicle Tax				0
Recreational Vehicle Tax				0
16/20 M Vehicle Tax				0
Slider				0
	1			
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts		0	0	0
Resources Available:		0	0	0
Expenditures:				
Salaries & Wages				
Employee Benefits				
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total Expenditures	s			
Total Expenditures		0	0	0
Unencumbered Cash Balance Dec 31		0		XXXXXXXXXXXXX
2008/2009 Budget Authority Amount: 0	0		Non-Appr Bal	
Violation of Budget Law for 2008/2009: No	<u>No</u>		Tot Exp/Non-Appr Bal	
Possible Cash Violation for 2008: No			Tax Required	
			el Comp Rate: 6.000%	0
		Amount of	f 2009 Ad Valorem Tax	0

Adopted Budget

Adopted Budget				
Γ	Prior `	Year	Current Year	Proposed Budget
Cemetery	Actual	2008	Estimate 2009	Year 2010
Unencumbered Cash Balance January 1		-276	395	737
Receipts:				
Ad Valorem Tax		2,908		XXXXXXXXXXXXXX
Delinquent Tax		115	92	104
Motor Vehicle Tax		554	546	860
Recreational Vehicle Tax		7	7	7
16/20M Vehicle Tax		87	99	148
Slider		20	16	0
Other Income		808		
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts		4,499	5,342	1,119
Resources Available:		4,224	5,737	1,855
Expenditures:				
Operating Expenses		3,829	5,000	5,000
Neighborhood Revitalization Rebate Miscellaneous				
Does miscellaneous exceed 10% of Total Expenditures		2.020	5,000	5,000
Total Expenditures		3,829	5,000 737	
Unencumbered Cash Balance Dec 31	5.000	395		700000074444
2008/2009 Budget Authority Amount: 5,500	. ,	-	Non-Appr Bal	
Violation of Budget Law for 2008/2009: No	<u>No</u>	1	Fot Exp/Non-Appr Bal	5,000
Possible Cash Violation for 2008: No		г.	Tax Required	
			Comp Rate: 6.000%	189
D M.		Amount of	2009 Ad Valorem Tax	3,334

2010

NOTICE OF BUDGET HEARING

The governing body of Walnut Township Crawford County

Crawford County
will meet on the 22 day of July, 2009, at 7:30 p.m., at Hepler Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the Crawford County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Act	ual 2008	Current Year Est	imate 2009	Ргоро	sed Budget 2010	
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax	Est. Tax Rate*
General	3,817	0.740	6,500	1.745	6,500	3,139	0.742
Bond & Interest	3,0	0.770	3,000	2,,,,,,	3,2 0 2		
Road							
Noxious Weed					-		
Cemetery	3,829	0.826	5,000	1.280	5,000	3,334	0.788
Special Machinery							
Totals	7,646	1.566	11,500	3.025	11,500	6,473	1.530
Less: Transfers	0		0		0		
Net Expenditure	7,646	Ī	11,500	j	11,500		
Total Tax Levied	5,686	Ī	10,828	i	XXXXXXXXXXXX		
Total Assessed Valuation	3,631,090		4,409,167	[4,229,066		
Township Assessed Valuation	Only	•		(3,399,954		
Outstanding Indebtedness,							
Jan 1	2007		2008	_	2009		
G.O. Bonds	0	Ĺ	0	ļ	0		
Other	0	1	0		0		
Lease Pur Princ Total	0	{	0	}	0		
*Tax rates are expressed in m	nills.	F		Ŀ			

Page No.

Mike DeLange, Treasurer
Township Officer

nade on the umbia, Mo. he cookout All Other ille, Texas, Alexandria, h, both of its. Simeon ley Shead's ng with her ad home by ate her 89th heir sister, dia. Okla, and and her nd of Maria g Hermiller uthy Cherry. moon. Mrs. , drove to he junction party were ice cream

A total of 18 attended the Arcadia Christian Church dinner July 5. Gary Peterson, teacher, delivered chicken from Chicken Marys and also furnished the sweet com served with the chicken and other special dishes. The chicken was compliments of the Watt family this July. Other guests at the dinner were Rhonda Brown and Malakt, Girard, and Brandy Mellon with her daughter Cheyenne.

taking applications be in charge of the summer contact the office in Girard for Headstart children. You may reading program on Mondays more information. Addie will Duck Participated in the I am they read Duncan the Dancing at the library. This Monday, He is doing some maintenance pated. Tim Harmon has recentsnacks. Seven children partici ers with juice was served for lum. Peanut butter and crack-Learning, I am Moving cirriculy purchased the apartments Addie Madi is currently

Additional copies

Printer's fee:

102.7

NOTARY PUBLIC-State of Kansas

Notary Publ

My Appt. Expires 5/16/20

My commission expires:

2539

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS CRAWFORD COUNTY



Stephen Wade, being first duly sworn, Deposes and says:

That he is publisher of The Morning Sun, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Crawford County, Kansas, with a general paid circulation on a daily basis in Crawford County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Pittsburg, Kansas, in said County as second class matter. published continuously and uninterruptedly in said county and state for a period of more than five ears prior to the first publication of said notice; and has been admitted at the post office of Said newspaper is a daily published at least weekly 50 times a year; has been so

entire issue of said newspaper for <u>One (1)</u>, consecutive publication thereof being made as aforesaid on the <u>8th</u> dawith subsequent publications being made on the following dates: 3rdSubscribed and sworn to before me this That the attached notice is a true copy thereof and was published in the regular and sue of said newspaper for ____One (1) ____, consecutive _____day ____, the first 5T 7 _ day of _ Publishe _ day of VIIV

Off bullerab and the Nortice of management and a comment of the co Silling to the state of the sta ments of the second request and the second second second and second seco from side of the Color area, around cont for house it but the and a wind the second of the second i will meet on the 22 day of July 200 hearing and answering objections of h r.forde purpose opcies), is incochr of his valored may. The proposed use of all funds and the anisother. It is a constant of the anisother. It is a constant of the anisother of the constant of t of all funds and the antiquity of the shoot all the Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorent Tax establish the maximum limits situs Differences to tif the 2010 budget. Ustimated Tax Rate is subject to change depending of the final assessed valuation. alatati, nex part Dos bassa da de la decentra decentra decentra de la decentra del decentra de la decentra de la decentra del decentra de la decentra del decentra de la decentra de la decentra del Enthropised Bullett 2010 VE 1995 48 16 DUE HAMOUNTOE IN ENVENTEN Armalication in the desiration is Smostal (2009 Ad / 75 This/ of to.) Exheralitures (Rato*) Expenditures Rate Expenditures - Valorem Tax 3,817 0.740 27 271.46.600 3111.311.745 THE S 31/20/3 men Sheet I dist. Old. 0.826 5,000 5,000 1,280 00 11 1300 1 1 3,028 and characters of the control of the Couble Schaeffe and xixoxixixx And Copens Schedi<mark>g20004 Stripped Die and Desember</mark> Line het eaking od hat e reum distanding Indebtedness, Privacy country the piones received is ('oomod, 10. divanta The Cartagor District and The Control 2009 mag () mad and both he is ! adhr<mark>ant var a</mark>dd gar th throil self has just their is medient in the first in with fruits decreased one Countries Spain (Contract March in this Date Weign Was O ent of community in the second in Tax rates are expressed in mills Mike Dohange Treasurer

Township Officer Astronomical Clarest collection is perty in public to the sufficient the second color of the second consideration her

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fank, Hale y in Fort rs. Simeon ley Shead's age of the ne cookour ımbia, Mo entat Faith ter and son ed included lle, Texas all. Other y and their the Shead ter Cheyenne. Brandy Mellon with her daugh-Brown and Malaki, Grand, and with the chicken and other at the dinner were Rhonda lamily this July. Other guests was compliments of the Watt special dishes. The chicken nished the sweet com served Arcadia Christian Church for their home in Missouri. Chicken Marys and also furteacher, delivered chicken from dinner July 5. Gary Peterson, A total of 18 attended the W.

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ud of Maria Okla, and moon. Mis g Hermiller rd home by n, both of ne junicitor thy Cherry ate her 89th and her drove to party were ice cream neir sister He is doing some maintenance ly purchased the apartments pated. Tim Harmon has recentsnacks Seven children particieis with juice was served for Duck Participated in the I am more information. Addie will Headstart children. You may contact the office in Girard for they read Duncan the Dancing reading program on Mondays be in charge of the summer Headstart children. taking applications for the at the library, This Monday, um. Peanut butter and crackearning, I am Moving cirricu-Addie Madl is currently

Additional copies

Printer's fee:

102.76

NOTARY PUBLIC-State of Kansas

Notary Public

My Appt. Expires 5/16/2012 HSUB T BONT My commission expires: _

AFFIDAVIT OF PUBLICATION

CRAWFORD COUNTY STATE OF KANSAS

SS

Stephen Wade, being first duly sworn, Deposes and says:

That he is publisher of The Morning Sun, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Crawford County, Kansas, with a general paid circulation on a daily basis in Crawford County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

years prior to the first publication of said notice; and has been admitted at the post office of Pittsburg, Kansas, in said County as second class matter. published continuously and uninterruptedly in said county and state for a period of more than five Said newspaper is a daily published at least weekly 50 times a year; has been so

publication thereof being made as aforesaid on the ____8th ___dawith subsecutions and incompanies to the ____8th ____dawith subsecutions and incompanies to the ____8th ____at _____. with subsequent publications being made on the following dates: Subscribed and sworn to before me this _______ 2nd $\frac{3}{2}$ 4 That the attached notice is a true copy thereof and was published in the regular and sue of said newspaper for <u>One (1)</u>, consecutive <u>day</u>, the first 飵 day of SEPTEMINE Publisher day of __ VIIV

CERTIFICATE 2010

To the Clerk of Crawford County, State of Kansas We, the undersigned, officers of

Walnut Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2010; and (3) the Amount(s) of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

			2010	Adopted Budget	<u></u>		
			Count				
		Page	1	Amount of 2009	Clerk's		
Table of Contents:		No.	Expenditure	Ad Valorem Tax	Use Only		
Computation to Determine Lim	nit for 2010	2					
Alloc of MVT, RVT, 16/20M	Vehicles & Slider		i				
Schedule of Transfers		4	1				
Statement of Indebt. & Lease/F	urchase	5					
Fund	K.S.A.	+					
General	79-1962	 	6,500	3,139	0.924		
Bond & Interest	10-113	 	0,500	3,139	0.104		
		-					
Road	68-518c						
Noxious Weed	2-1318	ļ			A 081		
Cemetery	79-1962	<u> </u>	5,000	3,334	0.98		
		Ī		1			
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		1		1			
		1		!			
Special Machinery		 		 	 		
Totals		VVVVV	11,500	6,473	1.905		
		XXXXXX	11,300	0,473	1.105		
Budget Summary		0			1		
Veighborhood Revitalization			Is a Resolution required?	No			
Resolution							
Final Assessed Valuation:	County Clerk's U	Jse Only	_				
Walnut Township	2,570,8 345,6	548					
Hepler	345,16	73					
Walnut	481.2	65					
Total Assesed Valuation	3,397 86						
	November 1st V		<u>.</u>	_ ^	~ 0.6		
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County Clerk	_			Governi	ng Body		
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Special Road Election hold	for	Milla fa	r Maare				
Special Road Election held	10T	TATHIR 10	years.				
First levy in							
alaries and Wages: Please rep							
all employees, full and part-t	ima Thic figure	nav he ta	ken from the 2008 W-3	form that your toy	mehin filad		
i an employees, fun and part-t	mic. This ngule i	may uc to	iken nom me 2000 H-c	, tottil that Jour to	msmp med		

revised 8/06/07

Walnut Township 2010

Computation to Determine Limit for 2010 Amount of Levy

1.	Total Tax Levy Amount in 2009	+ \$	10,828
2.	Debt Service Levy in 2009	- \$ -	0
3.	Tax Levy Excluding Debt Service	\$ _	10,828
	2009 Valuation Information for Valuation Adjustments:		
4.	New Improvements for 2009: + 30,248		
5.	Increase in Personal Property for 2009:		
	5a. Personal Property 2009 + 144,480		
	5b. Personal Property 2008 - 150,416		
	5c. Increase in Personal Property (5a minus 5b) + 0		
	(Use Only if > 0)		
6.	Valuation of Property that has Changed in Use during 2009: +		
	50 4 1 X C 1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		
7.	Total Valuation Adjustment (Sum of 4, 5c, 6) 30,248		
8.	Total Estimated Valuation July 1,2009 4,229,066		
9.	Total Valuation less Valuation Adjustment (8 minus 7) 4,198,818		
10.	Factor for Increase (7 divided by 9) 0.00720		
11.	Amount of Increase (10 times 3)	+ \$ _	 78_
12.	Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ _	 10,906
13.	Debt Service Levy in this 2010		 0
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)		10,906

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Walnut Township FUND PAGE - GENERAL

2010

Adopted Budget	Prior	Year	Current Year	Proposed Budget
General	Actual	2008	Estimate 2009	Year 2010
Unencumbered Cash Balance January 1		572	1,426	2,099
Receipts:				
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Delinquent Tax		145	99	122
Motor Vehicle Tax		736	666	1,117
Recreational Vehicle Tax		10	8	9
16/20 M Vehicle Tax		108	132	192
LAVTR			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0
Slider		18	22	0
Gross Earnings (Intangibles) Tax				0
Other Income		1,050		
	····	·	*****	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Receipts			· · · · · · · · · · · · · · · · · · ·	
Total Receipts		4,671	7,173	1,440
Resources Available:		5,243	8,599	3,539
Expenditures:				-,
				-
Officers Pay		150	150	150
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Operating Enforces		2,007		
		\	<u></u>	
Transfer to Spec. Mach.(No Levy)			·	
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Miscellaneous				. <u>-</u> ,
Does miscellaneous exceed 10% of Total Expenditures				.,,,
Total Expenditures		3,817	6,500	6,500
Unencumbered Cash Balance Dec 31		1,426	2,099	xxxxxxxxxxxxx
2008/2009 Budget Authority Amount: 6,500	6,500	-,0	Non-Appr Bal	
Violation of Budget Law for 2008/2009: No	<u>No</u>		Tot Exp/Non-Appr Bal	
Possible Cash Violation for 2008: No	2.15		Tax Required	
- 3551015 Caton 1.101401011101 25001 110		De	el Comp Rate: 6.000%	178
			2009 Ad Valorem Tax	

Page No.

Adopted Budget		Prior		Current Year	Proposed Budget
Noxious Weed		Actual	2008	Estimate 2009	Year 2010
Unencumbered Cash Balance January 1				0	0
Receipts:					
Ad Valorem Tax				0	XXXXXXXXXXXXXXXXX
Delinquent Tax					
Motor Vehicle Tax					0
Recreational Vehicle Tax					0
16/20 M Vehicle Tax					, 0
Slider					0
Interest on Idle Funds					
Miscellaneous		·			
Does miscellaneous exceed 10% of Total Reco	eipts				
Total Receipts			0	0	0
Resources Available:			0	0	0
Expenditures:					
Salaries & Wages			!		
Employee Benefits					
Neighborhood Revitalization Rebate					
Miscellaneous					
Does miscellaneous exceed 10% of Total Expension	enditures				
Total Expenditures			0	0	0
Unencumbered Cash Balance Dec 31			0	0	XXXXXXXXXXXXXX
2008/2009 Budget Authority Amount:	0	0		Non-Appr Bal	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>		Tot Exp/Non-Appr Bal	
Possible Cash Violation for 2008:	No			Tax Required	
	_		D	el Comp Rate: 6.000%	0
			Amount of	2009 Ad Valorem Tax	0

Adopted Budget

Adopted Budget				
-	Prior	Year	Current Year	Proposed Budget
Cemetery	Actua	1 2008	Estimate 2009	Year 2010
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Operating Expenses		3,829	5,000	5,000
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total Expenditures				
Total Expenditures		3,829	5,000	5,000
Unencumbered Cash Balance Dec 31	L	395		XXXXXXXXXXXXXXX
2008/2009 Budget Authority Amount: 5,500	5,000		Non-Appr Bal	
Violation of Budget Law for 2008/2009: No	<u>No</u>		Tot Exp/Non-Appr Bal	5,000
Possible Cash Violation for 2008: No			Tax Required	
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			2009 Ad Valorem Tax	3,334

2010

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Crawford County

Crawford County
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Bond & Interest	3,017	0.740	0,500	1.743	0,500	3,137	0.7.12
Road	 						
Noxious Weed	 		- "				
	3,829	0.826	5,000	1.280	5,000	3,334	0.788
Cemetery	3,829	0.820	3,000	1.260	3,000	3,334	0.700
	<u> </u>						
							·
	-					-	<u>.</u>
Special Machinery							
Totals	7,646	1,566	11,500	3.025	11,500	6,473	1.530
Less: Transfers	0		0		0	1.	-
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Total Tax Levied	5,686	ľ	10,828		xxxxxxxxxxx		
Total Assessed Valuation	3,631,090	ľ	4,409,167		4,229,066		
Township Assessed Valuation		ı	·		3,399,954		
Outstanding to delite do							
Outstanding Indebtedness, Jan 1	2007		2008		2009		
G.O. Bonds	0	1	0		0	Ì	
Other Other	0	i	0		0		
Lease Pur Princ	0	ì	0		0		
Total	0		0		0		
*Tax rates are expressed in r	mills.	1				1	

Page No.

Mike DeLange, Treasurer
Township Officer